



# CITY OF EUREKA

## Mills Act Historic Property Tax Incentive Program

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### APPLICATION

#### Application Requirements

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#### How to apply

To begin the process, the Property owner(s) or an authorized representative files a Mills Act Historic Property Contract Application with the Community Development Department of the City of Eureka. The application must be received on or before the application submittal deadline date; incomplete or inaccurate applications will be returned to the property owner. Assistance in preparing the application may require the use of a qualified professional consultant.

The basic application consists of the following forms and submittal requirements:

1. APPLICATION FORM
2. APPLICATION SUPPLEMENTAL FORM #1, Notary Acknowledgment of the property owner's signature authorizing the filing of the application
3. APPLICATION SUPPLEMENTAL FORM #2, Priority Consideration Worksheet
4. APPLICATION SUPPLEMENTAL FORM #3, "Schedule and Plan for Maintenance and Treatment of the Historic Property" including a cost estimate for the work to be done and information to substantiate the cost estimates
5. APPLICATION SUPPLEMENTAL FORM #4, Property Tax Adjustment Worksheet
6. Copy of the current deed for the property, including the legal description
7. Site plan (drawn to scale)

8. Black and white photo documentation of interior and exterior of property (3x5 format), The exterior photographs must show all elevations (sides) of the structure(s) and all photographs must be labeled with address and detailed description of the photo content.
9. One black and white glossy photograph of the front façade of the building (8x10 format)
10. Copy of most recent property tax bill
11. If the property is not currently listed on the City of Eureka's Local Register of Historic Places, a complete application for inclusion on the Local Register of Historic Places, including any application fees must be submitted with the Mills Act Historic Property Contract application

### **Review Process**

A request for a Mills Act Contract begins with submittal of a complete application to the City of Eureka Community Development Department. All applications are reviewed by a Selection Committee appointed by the Mayor with the approval of the City Council. The Selection Committee will review each application and determine whether it meets the requirements for a qualified historic property. The Selection Committee will then evaluate the application against a set of priority criteria and give it a ranking. If necessary, the top ranked applications will be put into a 'lottery' to determine which applications will be forwarded to the Historic Preservation Commission for their consideration and recommendation.

At a noticed public hearing, the Historic Preservation Commission will review, consider and take action on each application's "Schedule and Plan for Maintenance and Treatment of the Historic Property". The Historic Preservation Commission will then forward to the City Council their actions and recommendations on each of the Mills Act Contract applications. If the property is located in the Redevelopment Area, the Mills Act Contract application will also be forwarded to the Redevelopment Advisory Board for their recommendations to the City Council.

The City Council at a public meeting will receive the recommendations of the Historic Preservation Commission and, if applicable, the Redevelopment Advisory Board. The Council will also receive public testimony on the proposed application(s); they will then determine whether or not the City should enter into a Mills Act Historic Property Contract with the property owner. If the Council determines that a Contract is appropriate, they will adopt a Resolution authorizing the City Manager to enter into the Contract with the property owner. Once the Mills Act Historic Property Contract is executed by all parties, the City will record it with the Humboldt

County Recorder. The property owner will be responsible for payment of applicable recording fees.

After the Mills Act Historic Property Contract has been recorded, a copy of the recorded document is forwarded to the Humboldt County Assessor, who will then recalculate the property taxes according to the Mills Act statutes. A copy of the recorded contract is also forwarded to the State Office of Historic Preservation.

### **Selection Criteria**

The Selection Committee will evaluate each contract application using the following criteria to rank and prioritize the applications:

- ☒ A higher ranking will be given to those applications that demonstrate that entering into a Mills Act Historic Property Contract will result in the greatest number or value of improvements to the historic property thereby resulting in the greatest benefit to the public.
- ☒ A higher ranking will be given to those applications that demonstrate that entering into a Mills Act Historic Property Contract will substantially reduce the threat to the historic property of demolition, deterioration, abandonment, and/or general neglect.
- ☒ A higher ranking will be given to those applications that demonstrate that entering into a Mills Act Historic Property Contract will create or maintain affordable housing.
- ☒ A higher ranking will be given to those applications that demonstrate, in cases of economic hardship, that entering into a Mills Act Historic Property Contract will result in the preservation and maintenance of a historic property.
- ☒ A higher ranking will be given to those applications that demonstrate the highest percentage of the tax savings being used to finance the property maintenance and improvements.

### **Annual Reports**

Each property owner of a property subject to a Mills Act Historic Property Contract will be required to submit to the City an annual report which documents how the property owner is satisfying the terms and provisions of their individual Contract. An annual monitoring fee established by the City Council may be required to be submitted with the annual report.